STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT

OF

SOUTH BEND WORK RELEASE CENTER

STATE OF INDIANA

July 1, 2001 to June 30, 2004

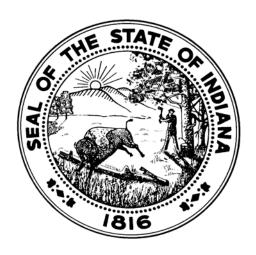


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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Ms. Evelyn Ridley-Turner Mr. J. David Donaghue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Mr. Gregg Cress	07-01-01 to 06-30-05



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE SOUTH BEND WORK RELEASE CENTER

We have reviewed the receipts, disbursements, and assets of the South Bend Work Release Center for the period of July 1, 2001, to June 30, 2004. South Bend Work Release Center's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the South Bend Work Release Center are not in all material respects in conformity with the criteria set forth in the <u>Accounting and Uniform Compliance Guidelines Manual for State Agencies</u>, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

January 27, 2005

SOUTH BEND WORK RELEASE CENTER
EXIT CONFERENCE

The contents of this report were discussed on February 15, 2005, with Gregg Cress, Superintendent; and Ms. Sue Rohrer, Business Administrator. Our report disclosed no material items that warrant comment at this time.